

Message Text

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PAGE 01 STATE 158825
ORIGIN TRSE-00

INFO OCT-01 AF-10 ISO-00 L-03 EB-08 COME-00 FMC-02
CAB-05 FAA-00 DOTE-00 CIAE-00 INR-10 NSAE-00 /039 R

TX-387

DRAFTED BY TREAS:XAA:MFENBERG:IMW
APPROVED BY STATE:L/T:AROVINE
TREASURY:XLI:JRAEDEL
-----021082 221928Z /53
R 221552Z JUN 78
FM SECSTATE WASHDC
TO AMEMBASSY LAGOS

UNCLAS STATE 158825

E.O. 11652: NA

TAGS:EFIN

SUBJECT: INCOME TAX TREATY

1. PAN AM OFFICIAL REPORTED TO TREASURY A MESSAGE RECEIVED FROM IATA THAT NIGERIA HAS TERMINATED INCOME TAX TREATY EFFECTIVE APRIL 1, 1978. TERMINATION WOULD END EXEMPTION OF SHIPPING AND AIR PROFITS. AS INTERIM MEASURE FOR 1 YEAR, UNTIL APRIL 1, 1979, U.S. SHIPPING AND AIR COMPANIES WILL BE SUBJECT TO REDUCED TAX OF 10 PERCENT OF GROSS RECEIPTS FROM NIGERIA.

2. THIS WAS FIRST STATE OR TREASURY HEARD OF TERMINATION.
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UNDER TERMS OF TREATY (U.S.-UK TREATY OF 1946, EXTENDED TO NIGERIA IN 1959) NOTICE OF TERMINATION MUST BE GIVEN THROUGH DIPLOMATIC CHANNELS PRIOR TO JUNE 30 OF ANY YEAR IN ORDER TO BE EFFECTIVE JANUARY 1 OF FOLLOWING YEAR. IF FORMAL NOTICE WAS GIVEN APRIL 1, 1978, TREATY MUST REMAIN IN FORCE THROUGH DECEMBER 31, 1978.

3. EMBASSY REQUESTED TO REPORT ASAP ON STATUS OF TREATY. VANCE

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TREATY TERMINATION, TAX AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 22 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE158825
Document Source: CORE
Document Unique ID: 00
Drafter: XAA:MFENBERG:IMW
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780261-0086
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780630/aaaaazmp.tel
Line Count: 61
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 44263a83-c288-dd11-92da-001cc4696bcc
Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2244458
Secure: OPEN
Status: NATIVE
Subject: INCOME TAX TREATY
TAGS: EFIN, EAIR, NI
To: LAGOS
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/44263a83-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
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